

TJW

February 27, 2008

To the USPTO**Mr. Ching Chang****Art Unit 3748****Application No. 10/538,907**

Reply to the letter (mailed on February 5, 2008, received end of February 2008) of the primary examiner **Mr. Ching Chang**, Art Unit 3748, regarding the Application **No. 10/538,907** titled "VARIABLE VALVE GEAR".

Here is the complete listing of all the claims: